

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for November?

FY22 Hold Harmless and State-Owned Building PILOT Payments

The FY22 Hold Harmless and State-Owned Building PILOT payments will be processed by the Tax Department for all Vermont towns in the upcoming two weeks. These payments will be sent out in two (2) separate batches in the upcoming two weeks:

1. The first set are for Hold Harmless payments and the invoice number will start with “**FY22 HH Pymt**”
2. The second set are for State-Owned Building PILOT payments and the invoice number will start with “**FY22 PILOT Pymt**”

These payments will be issued through the State of Vermont Treasurer's Office VISION Portal. Access to the Vendor Portal is available at <https://secure2.vermonttreasurer.gov/vendorpaymentportal/>

The amount paid to each town will be posted to the TAX website this week at:

FY22 **Hold Harmless** - <https://tax.vermont.gov/municipal-officials/reports/hold-harmless>

FY22 **State-Owned Building PILOT** - <https://tax.vermont.gov/municipal-officials/reports/pilot>

What are the payments for?

Hold Harmless Payment—payment by State of Vermont to hold the municipality harmless from loss in municipal revenue resulting for the assessment of property at use value. [32 V.S.A. §3760](#).

State-Owned Building PILOT Payment—payment by State of Vermont to compensate municipalities for municipal taxes they are unable to collect on state-owned buildings. [32 V.S.A. § 3705](#).

Vision Payment Codes

We wanted to let you know of this new resource for town clerks and treasurers, useful for when they receive an ACH payment via VISION from the Tax Department and are unsure what the payment is for.

The Vision Payment Code table is designed to assist municipalities in identifying payments made to their accounts from the Vermont Department of Taxes or Treasurer's Office for statutory-related duties applicable to the Department. These payments occur on different cycles throughout the year or infrequently. Please visit <https://tax.vermont.gov/municipal-officials/municipalities/vision-codes> for the current charted codes. We will continue to refine and add to this list as we get answers, and we are very open to your suggestions for improvement.

VTPIE Project Update

The [Vermont Property Information Exchange \(VTPIE\)](#) system is a web-based data sharing platform that is being designed to enhance and streamline the processes for State Grand List management, education tax administration, equalization and communication between the State, PVR and municipalities.

What is the current status of the project?

The system development is well underway and is set to be deployed in three phases over the course of the next two years. The first phase includes the creation of web-based GIS capabilities that will enable users, such as yourselves, the ability to simultaneously view parcels graphically and review the associated current and historical Grand List and sales data. This feature is currently out for testing within PVR and hopefully by the time you are reading this newsletter will be provided to members of the Municipal Advisory Committee for additional testing and review!

In terms of required functionality, the first marked change in the communication between municipalities and the State that will occur in the first phase of the project is the validation of sales. This process will begin in January 2022 with the new year of sales data.

What exactly is changing in January?

Starting in January of 2022, local listers and assessors will begin using the VTPIE portal to validate local sales in place of myVTax. All other current processes will remain in place.

- Local clerks will continue to use myVTax as it pertains to the property transfer tax records
- No changes are required by your local CAMA system for VTPIE sales validation

What do I have to do?

PVR will be hosting trainings in the upcoming months to provide you with all the of the tools you need to learn how to validate sales in the new web-based software. The goal of the phased implementation is to ensure that all municipal and PVR users are able to incrementally learn/ transition to the new program. Recall, towns will not be charged to use the State's Grand List software, VTPIE. All training and IT support will be covered under the state contract.

What's next?

On **Monday, November 8, 2021, at 9am**, PVR will be hosting a webinar with Axiomatic to specifically review the upcoming phase 1 changes in more detail and to answer any questions that you all may have about the beginning of the transition to VTPIE. Please save the date and join us at the Microsoft Teams meeting:

Join on your computer or mobile app [Click here to join the meeting](#)
Or call in (audio only) [+1 802-552-8456,,572145167#](#) United States, Montpelier
Phone Conference ID: 572 145 167#
[Find a local number](#) | [Reset PIN](#)

We will all be learning together and all the DAs, PVR staff and Axiomatic support team will still be readily available to assist you as we all start working in the new system.

New Faces at PVR

On a happy note, we have filled the long-vacant District Advisor position. **Jennifer Myers** has joined as our new District Advisor; Jen is well known and respected in the municipal government field, having most recently served as Treasurer and Collector of Delinquent Taxes for the Town of Bristol.

Maria Steyaart has joined the Current Use division, arriving from the Agency of Agriculture.

Chloe Wexler has joined us as Municipal Systems Business Analyst, a position that will see her as a liaison for the financial and valuation programs maintained between PVR and municipalities. She will also be involved in the implementation of the VTPIE project. Look out for communications from her in the future!

Kate Strousse has joined us in the newly created position of Assistant Director. Kate most recently served as Executive Assistant to the Tax Commissioner.

Current Use Advisory Board Seeking Two Members

The Current Use Advisory Board, established in [32 V.S.A. § 3753](#), has two vacancies and the Governor's Office is actively seeking interested applicants to serve in this critical role. The purpose of the Current Use or Use Value Appraisal Program is to encourage and assist the maintenance of Vermont's productive agricultural and forest land, prevent the accelerated conversion of these lands to more intensive use; to achieve more equitable taxation for undeveloped lands; to encourage and assist in the preservation and enhancement of Vermont's scenic natural resources; and to enable the citizens of Vermont to plan its orderly growth in the face of increasing development pressures in the interests of the public health, safety and welfare.

The Current Use Advisory Board set the Use Values for agricultural and forest land annually, with some subcommittee work off season possible. Members are reimbursed for time and mileage for participation in the meetings, which happen during working hours.

Membership of the Board must represent certain factions of Vermont taxpayers, and the two vacancies must be filled by 1) an individual from the private agriculture sector and 2) a selectboard member. To ensure a balance of representation, these members must not own enrolled land, and have no spouse, child, or parent who owns enrolled land.

Interested parties who meet these requirements should contact Tori Biondolillo, Director of Boards and Commissions, at victoria.biondolillo@vermont.gov or 802-828-3333.

For more information about the Current Use Program, visit [Current Use | Department of Taxes \(vermont.gov\)](#).

VALA Business meeting

VALA's bi-monthly business meeting will be held Wednesday, November 10th at 9:30 AM via Zoom. For more information, please visit <https://valavt.org/event/vala-business-meeting-11-10-930-via-zoom/>

News You Can Use

Homestead Miscellaneous

Property Tax Credits

The *final* Property Tax Credit downloads have been made available to all municipalities and should have been received Thursday, October 28. If taxpayers are properly due a property tax credit and it was not included in a town download, the property owner will get a check directly from the Department rather than credit towards their tax due.

Late Homestead Filings

The filing deadline for Homestead Declarations was October 15. Homesteads that were not declared by that date will result in a property being classified as nonhomestead. Residents will be required to pay the higher of the two education rates, a penalty, and any additional property tax and interest due. Homestead status /questions can be directed to call Taxpayer Services at 802-828-2865.

Late Homestead Filing Penalties

Did you know that municipalities are the governing body that has the option to charge or waive late file homestead penalties (see [32 VSA 5410 Education Property Tax](#))? Towns that charge penalties also may abate these penalties if the basis is “hardship”. VLCT provides abatement guidance at [VLCT Abatement of Homestead Penalty](#).

Subsidized & Covenant Restricted Housing

There is often confusion between the following terms and meanings in assessment: Subsidized Housing, Qualified Housing and Covenant Restricted Housing. Please take this time to review yours and make sure you are assessing/taxing them as defined in statute.

- **Subsidized Housing (A/K/A Qualified Housing)**

These are multi-apartment buildings where there is an income adjustment to the rental amount. The **statutes require that these be valued-based on the income approach as defined below and they are also eligible for an exemption of up to 10%** (based on the percentage of units being used for the qualified housing).

From the [Listers Handbook](#) Page 49

“For residential rental property that is subject to a housing subsidy or other legal restriction, imposed by a governmental, quasi-governmental, or public purpose entity, on rents that may be charged, fair market value must be determined by the income approach per [32 V.S.A. § 3481 \(1\)\(A\) – B\(iv\)](#)”

The following elements must be used in the valuation approach:

- Market rents with utility allowance adjustments for the geographic area in which the property is located, as determined by the federal office of Housing and Urban Development.
- Actual expenses incurred with respect to the property as provided by the property owner and certified by an independent third party.
- A vacancy rate that is 50 percent of the market vacancy rate as determined by the United States Census Bureau with local review by the Vermont Housing Finance Agency (VHFA).
- A capitalization rate that is typical for the geographic area - determined and published annually prior to April 1 by the division of Property Valuation & Review after consultation with the Vermont Housing Finance Agency.
- These properties do not need to be revalued annually - they can be valued during a reappraisal and would need to be revisited and revalued if there were an appeal.
- Qualified rental unit parcels are entitled to an exemption of up to 10%, based upon the number of qualifying units. This must be certified by VHFA in the form of a certificate that states the percentage they are entitled to, please refer to statute [32 V.S.A. § 5404a \(6\)](#).

An annually updated spreadsheet/calculator is available on the Department of Taxes’ website for appraising subsidized housing. Instruction can be found at on the See our Guide to Valuation of Subsidized Housing Worksheet which can be found at

[1183.pdf](#) (this link is also available on the 'Link to GB_1183' tab located in the workbook). You may contact [VHFA](#) with questions about a property's qualification status.

The 10% exemption for qualified housing is entered in NEMRC as a Special Exemption. (Value/Exempt Tab/ Special Exemption Code 6-Qualified Housing.) The (up to) 10% special exemption amount (box below special exemption code) should be filled in. Refer to the statute [32 V.S.A. § 5404a \(6\)](#) for calculation details. This exemption applies only to the education grand list, not the municipal. If you have questions or need assistance, contact your District Advisor.

- **Covenant Restricted Housing**

This is not the same as Qualified/Subsidized Housing. These are private homes where the owner enters into a grant agreement when purchasing the property. This agreement is defined in the deed and limits the amount of resale price above fair market value that the owner can recoup; the remainder goes back to the grant program. The limits on the assessment have been outlined in statute. The application of this legislation is a percentage reduction from the total fair market value, not an exemption.

From the [Listers Handbook](#) Page 50

For owner-occupied housing that is subject to a housing subsidy covenant, as defined in [27 V.S.A. § 610](#), imposed by a governmental, quasi-governmental, or public purpose entity, that limits the price for which the property may be sold, the housing subsidy covenant shall be deemed to cause a material decrease in the value of the owner-occupied housing (refer to [32 V.S.A. § 3481\(1\)\(C\)](#) for more information). This property type is to be entered in the grand list at a value that represents 60%-70% of the fair market value of the property that is subject to the restriction. This should be entered as a reduction on the cost sheet or property record card, and the percentage applied should be recorded for data purposes on the "parcel maintenance screen" in NEMRC. NEMRC has a document, [Covenant Housing Statute Requirement](#), for more information.

Contact your District Advisor for further information about Covenant Restricted Housing.

Current Use

All Parcels Certified

Please continue with your current use exchanges in your 2021 As Billed grand list until all parcels are in-sync, certified, and loaded to this grand list. **It is important with each exchange to load your values, send a notice to any parcels with value or allocation changes and issue a revised tax bill if need be.** When all parcels have been approved for the year, you will receive notice that your current use file is 100% certified. Any changes to your file after it is 100% certified will require the file be sent back to current use for recertification.

Valuing land for enrolled properties

[Assessing property for current use](#)

[How to allocate Land subject to Use Value Appraisal](#)

eCuse

Town Clerks, please take a moment to log into your eCuse accounts; many Current Use applications have recently been approved by PVR and are awaiting recording. After these applications are recorded and

submitted, Current Use will be able to complete and certify these parcels. When recorded, an invoice is automatically generated for your recording fees, and payment will be noticed via your Vision account.

- Refresher instructions <https://tax.vermont.gov/sites/tax/files/documents/GB-1188.pdf>
- Guide for Town Clerks & Listers <https://tax.vermont.gov/sites/tax/files/documents/GB-1188.pdf>
- Login link <https://secure.vermont.gov/TAX/ecuse/home>

Withdrawals/ Discontinuances/ LUCT

Current use withdrawals are **ongoing**, processed through the myVTax application. You will be alerted via email when you have LUCT (Land Use Change Tax/Penalty) value requests in myVTax. Please log into your myVTax account as soon as possible where you will be asked to determine a value for the land being removed from the program. **Please be mindful that by statute, listers/assessors have thirty (30) days to submit the completed form to the Director [32 V.S.A. §3757\(b\)](#).**

myVTax process [myVTax Guide: LV-314 Return Navigation for Listers](#)
[Land Use Change Lien Release](#)
[How to Recover Your Username & Reset Your Password](#)

Valuation [How to Value Land Excluded or Withdrawn From CU](#)
[Land Developed or Withdrawn from Current Use](#)

If you need more information about how to get access to your myVTax account, how to value the land, or how to notify the taxpayer, please reach out to your district advisor.

Education

On-Demand Webinars & Training materials

Recordings of our webinars, as well as course materials from our classes, are available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/materials>. Also available are course materials from past classes. Please keep in mind that these tapings are meant for reference only – **actual event attendance is required for certification**.

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|---|----------------------------|
| • State Statutes Training | July 14 / 15, 2021 |
| • Land Schedule Training | May 19/ 26, 2021 |
| • Grand List Clean Up | April 28, 2021 |
| • Deed Reading & Real Estate Exemptions | April 21, 2021 |
| • Current Use Training | March 22/ 24, 2021 |
| • New & Seasoned Lister Training | March 10/ 12/ 17/ 19, 2021 |
| • Sales Validation in myVTax | January 21, 2021 |
| • Your Equalization Study | January 14, 2021 |

KnowledgeWave

KnowledgeWave continues to bring Microsoft Office and professional development webinars to municipalities each month as part of the [KnowledgeWave Learning Site](#) training package. These webinars are free for all KnowledgeWave members. The new, live webinars coming your way this September are:

- **Data Cleansing in Microsoft Excel**
11/2/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Ins and Outs of Outlook Online**
11/3/21 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Work Life Integration**
11/9/21 at 10AM EDT | 30 min | [Learn More or REGISTER](#)
- **Create and Access SharePoint Sites**
11/12/21 at 1 PM EDT | 60 min | [Learn More or REGISTER](#)
- **Managing Meetings: Problem Solving**
11/16/21 at 1 PM EDT | 30 min | [Learn More or REGISTER](#)
- **PowerPoint: Make Your Presentations POP! Using Transitions & Animations**
11/17/21 at 10 AM EDT | 30 min | [Learn More or REGISTER](#)
- **Manage OneDrive Files from Anywhere**
11/17/21 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)
- **Make the Job You Have the Job You Love: Identify Your Challenges**
11/18/21 at 3 PM EDT | 30 min | [Learn More or REGISTER](#)

If you have yet to enroll in this educational platform provided by PVR or if you wish to enroll additional town officials please send their first name, last name, town, and their unique email address to support@knowledgewave.com, they will be added to the learning site. A town may enroll up to ten (10) individual emails for town officials.

State Sponsored Training

For a full list of training offered *at no charge* to current Vermont municipal assessment officials please visit <https://tax.vermont.gov/municipal-officials/certification-education-programs/state-sponsored>

Grant Funding/ Reimbursement for Travel

PVR classes continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. However, please be aware the VALA registration fees for these IAAO courses is not reimbursable through the PVR grant. Grant money is available for **pre-approved** mileage and lodging expenses (distances apply). A fillable pdf, grant application can be found at <https://tax.vermont.gov/sites/tax/files/documents/Grant%20Agreement.pdf>. You will need to download and save the application to your computer, close the web version, and reopen the file on your computer.

Additionally, if municipal listers and assessors are independently taking non-PVR sponsored, assessment related courses, including those taken online, these course fees **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to assessment trainings (including mileage above 50 miles one way and lodging for multiple day classes). Applications for grants **must be preapproved prior to attending the training**. To apply, follow the Course Funding link below. If you need assistance with this process, please contact (802) 828-6887. More information about course funding and our grant program is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information>

District Advisor & CU Specialist Contact Information

[District Advisors & their territories interactive map](#)

Barb Schlesinger barbara.schlesinger@vermont.gov	(802) 369-9081	Deanna Robitaille deanna.robitaille@vermont.gov	(802) 323-3411
Benton Mitchell benton.mitchell@vermont.gov	(802) 233-4255	Jen Myers jennifer.myers@vermont.gov	(802) 522-0199
Christie Wright christie.wright@vermont.gov	(802) 855-3897	Teri Gildersleeve teri.gildersleeve@vermont.gov	(802) 855-3917
Cy Bailey cy.bailey@vermont.gov	(802) 233-3841	Theresa Gile theresa.gile@vermont.gov	(802) 522-7425
Nancy Anderson / Edu Coord (PT) nancy.anderson@vermont.gov	(802) 279-9938	Nahoami Shannon / PVR Assist nahoami.shannon@vermont.gov	(802) 595-3402

Temporary District Advisor assignments:

Andover	Cy		Royalton	Barb
Barnard	Deanna		Searsburg	Cy
Bethel	Theresa		Sharon	Barb
Braintree	Deanna		Somerset	Teri
Bridgewater	Deanna		Stockbridge	Theresa
Chelsea	Barb		Strafford	Barb
Fairlee	Deanna		Stratton	Cy
Hartford	CY & Barb		Thetford	Cy
Jamaica	Cy		Tunbridge	Barb

Killington	Theresa		Vershire	Cy
Landgrove	Cy		Wardsboro	Cy
Mendon	Theresa		Washington	Barb
Peru	Cy		West Fairlee	Cy
Pittsfield	Theresa		Weston	Cy
Plymouth	Theresa		Whitingham	Cy
Randolph	Barb		Wilmington	Cy
Reading	Deanna		Windham	Cy
Readsboro	Christie		Winhall	Deanna

Current Use Specialists

Patrick Dakin	patrick.dakin@vermont.gov	(802) 828-6633	Towns A - F
Isaac Bissell	isaac.bissell@vermont.gov	(802) 828-6637	Towns G-P
Nick Zimny-Shea	nicholas.zimny-shea@vermont.gov	(802) 828-6608	Towns R-W

Help Desks

**PVR GENERAL HELP LINE
CURRENT USE**

**(802) 828-5860 / OPTION 3
(802) 828-5860 / OPTION 2**

Please leave a message for your District Advisor at their number. However, if you need immediate assistance and are unable to wait for a return call please call (802) 828-5860, select option #3 and ask to speak to another district advisor that is available.

Online Resources

Covid-19 Information

- [Vermont Forward](#)

Lister & Municipal Basics

Municipal resources	Open Meeting Law – VLCT	Tax Bill tools
Forms & publications	Municipal Law Basics	Property Tax Credit Confidentiality
IPTMS Project	Public Records - Sec of State	VT Property Assessor Certification
NEMRC GL Support	Public Records - VLCT FAQ	State Sponsored Training

Property Assessment - Grand Lists

Listers and Assessors	Lister Guide	Assessment Toolbox
Lister and/or Assessor Options	Lister Responsibilities	Approved Appraisers
eCuse	CU Assessing Property	CU Withdrawal - FMV
Property Ownership & Deeds	Solar plants - valuing w/ PV Value	Conservation Easements
Reappraisals		Homestead Declarations
Grand List Lodging Checklist	E&O - Value Change	E&O- Homestead Status Change

Exemptions

Exemptions	Public, Pious & Charitable PVR-317	32 VSA 3802 – Statutory Exemptions
Valuation of Tax-Exempt Properties	Insurance Value Reporting form for Exempt Properties	32 VSA 3832 – Restricted Exemptions
Veterans Exemption	Subsidized Housing	Covenant Restricted

Appeals

Grievance Letter Template	Sec of State Appeal Handbook 2007	VLCT Property Tax Appeals
Appeals to Director Guide	Guide to Best Practices	List Value Adjustment Request

VCGI Mapping

Vermont Parcel Program Overview	Parcel Program Frequently Asked Questions
Vermont Parcel Viewer	Parcel Program Town Data Status
Vermont Parcel Program GIS Data	Example Uses of Parcel Program GIS Data
Vermont Land Survey Library	Digital Parcel Mapping Guidelines and Contract Guidance
For Map Vendors: Guidance in working with VCGI	For Map Vendors: How to submit municipal parcel data updates